

SENATE BILL 2372

By Niceley

AN ACT to amend Tennessee Code Annotated, Section 9-4-207; Title 67, Chapter 6, Part 3; Title 67, Chapter 6, Part 4 and Title 67, Chapter 6, Part 2, relative to aviation fuel tax.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-407, is amended by adding the following new subsection:

(c) Any taxpayer required to file the report described in subsection (a) shall, upon sale or transfer of the taxpayer's business or upon the cancellation or revocation of the taxpayer's aviation fuel dealer license, notify the commissioner and pay all aviation fuel taxes due the state.

SECTION 2. Tennessee Code Annotated, Section 67-6-408, is amended by deleting the language "used for aviation;" in subdivision (1) and substituting instead the following:

used for aviation, including the amount of taxes collected on aviation fuel used in turbo-propeller or jet engine aircraft;

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it.